



# State of New Jersey Local Government Services

**Year:**  **Municipal User Friendly Budget**

**MUNICIPALITY:**

**Municode:**  **Filename:**   
**Website:**

**Phone Number:**

**Mailing Address:**

**Municipality:**  **State:**  **Zip:**

**Mayor**

First Name	Middle Name	Last Name	Term Expires	Business Email
SANDY		HENLEY	12/31/2023	SHENLEY@WESTAMPTON.COM

**Chief Administrative Officer**

WENDY		GIBSON		WGIBSON@WESTAMPTON.COM
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**Chief Financial Officer**

ROBERT		HUDNELL		BHUDNELL@WESTAMPTON.COM
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**Municipal Clerk**

WENDY		GIBSON		WGIBSON@WESTAMPTON.COM
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**Registered Municipal Accountant**

TODD		SALER		TSALER@BOWMAN.CPA
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**Governing Body Members**

First Name	Middle Name	Last Name	Term Expires	Business Email
NANCY		BURKLEY	12/31/2024	NBURKLEY@WESTAMPTON.COM
ODISE		CARR	12/31/2022	OCARR@WESTAMPTON.COM
ANTHONY		DESILVA	12/31/2024	ADESILVA@WESTAMPTON.COM
JAIME		MUNGO	12/31/2023	JMUNGO@WESTAMPTON.COM



## USER FRIENDLY BUDGET SECTION - PROPERTY TAX BREAKDOWN

<u>2021 Calendar Year Property Tax Levies - ALL entities levying property taxes</u>					<u>Current Year 2022 Budget</u>		
	<u>Calendar Year</u>	<u>Calendar Year</u>	<u>% of</u>	<u>Avg Residential</u>	<u>Taxes</u>	<u>Actual/Estimated</u>	<u>Tax Levy</u>
	<u>Tax Rate</u>	<u>Tax Levy</u>	<u>Total Levy</u>	<u>Taxpayer Impact</u>			
Municipal Purpose Tax	0.663	\$7,820,529.69	26.82%	\$1,614.49	Municipal Purpose Tax	ACTUAL	\$8,138,992.39
Municipal Library			0.00%	\$0.00	Municipal Library		
Municipal Open Space	0.040	\$472,153.21	1.62%	\$97.47	Municipal Open Space	ESTIMATED	\$472,407.35
Municipal Arts and Culture			0.00%	\$0.00	Municipal Arts and Culture		
Fire Districts (avg. rate/total levies)			0.00%	\$0.00	Fire Districts (total levies)		
Other Special Districts (total levies)			0.00%	\$0.00	Other Special Districts (total levies)		
Local School District	0.944	\$11,135,293.00	38.19%	\$2,298.79	Local School District	ESTIMATED	\$11,500,000.00
Regional School District	0.412	\$4,856,178.00	16.65%	\$1,002.52	Regional School District	ESTIMATED	\$5,200,000.00
County Purposes	0.360	\$4,247,289.23	14.57%	\$876.82	County Purposes	ESTIMATED	\$4,400,000.00
County Library	0.032	\$377,394.03	1.29%	\$77.91	County Library	ESTIMATED	\$420,000.00
County Board of Health			0.00%	\$0.00	County Board of Health		
County Open Space	0.021	\$249,323.55	0.86%	\$51.47	County Open Space	ESTIMATED	\$350,000.00
Other County Levies (total)			0.00%	\$0.00	Other County Levies (total)		
<b>Total (Calendar Year 2021 Budget)</b>	<b>2.472</b>	<b>\$29,158,160.71</b>	<b>100.00%</b>	<b>\$6,019.47</b>	<b>Total ESTIMATED amount to be raised by taxes</b>		<b>\$30,481,399.74</b>
Total Taxable Valuation as of October 1, 2021 <span style="float: right;"><u>\$1,191,018,384.00</u></span> (To be used to calculate the current year tax rate)					Revenue Anticipated, Excluding Tax Levy <span style="float: right;"><u>4,724,425.61</u></span>		
Current Year Average Residential Assessment <span style="float: right;"><u>\$243,457.00</u></span>					Budget Appropriations, before Reserve for Uncollected Taxes <span style="float: right;"><u>12,378,092.89</u></span>		
<b><u>Prior Year to Current Year Comparison</u></b>					Total Non-Municipal Tax Levy <span style="float: right;"><u>\$22,342,407.35</u></span>		
<b><u>Comparison - Municipal Purposes Tax Rate</u></b>					Amount to be Raised by Taxes - Before RUT <span style="float: right;"><u>\$29,996,074.63</u></span>		
Prior Year	Current Year	% Change (+/-)			Reserve for Uncollected Taxes (RUT) <span style="float: right;"><u>\$485,325.11</u></span>		
0.663	0.689	3.90%			Total Amount to be Raised by Taxes <span style="float: right;"><u>\$30,481,399.74</u></span>		
<b><u>Comparison - Municipal Purposes Tax Levy</u></b>					% of Tax Collections used to Calculate RUT <span style="float: right;"><u>98.41%</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		If % used exceeds the actual collection % then reference the statutory exception used		
\$7,820,529.69	\$8,138,992.39	4.07%	\$318,462.70		<b>Tax Collections - ACTUAL as of Prior Year</b>		
<b><u>Comparison - Impact on Avg. Residential Tax Payment (Municipal Purposes Only)</u></b>					Total Tax Revenue, Collections CY 2021 <span style="float: right;"><u>29,022,126.22</u></span>		
Prior Year	Current Year	% Change (+/-)	\$ Change (+/-)		Total Tax Levy, CY 2021 <span style="float: right;"><u>29,282,724.49</u></span>		
\$1,614.49	\$1,677.42	3.90%	\$62.93		% of Taxes Collected, CY 2021 <span style="float: right;"><u>99.11%</u></span>		
<b>Sheet UFB-1</b>					Delinquent Taxes - December 31, 2021 <span style="float: right;"><u>\$213,025.56</u></span>		

**USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)**

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
08	Surplus	-7.45%	(\$135,700.00)	\$1,820,700.00	\$1,685,000.00	\$1,685,000.00							
08	Local Revenue	6.74%	\$64,383.22	\$955,079.86	\$1,019,463.08	\$766,500.00	\$252,963.08						
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$653,387.00	\$653,387.00	\$653,387.00							
08	Uniform Construction Code Fees	-33.10%	(\$118,389.00)	\$357,639.00	\$239,250.00	\$239,250.00							
	<b><i>Special Revenue Items w/ Prior Written Consent</i></b>												
11	Shared Services Agreements	0.77%	\$2,294.96	\$298,307.74	\$300,602.70	\$300,602.70							
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
10	Public and Private Revenue	-77.43%	(\$420,388.12)	\$542,893.03	\$122,504.91	\$37,685.91	\$84,819.00						
08	Other Special Items	-1.50%	(\$12,859.76)	\$854,859.76	\$842,000.00	\$842,000.00	\$0.00						
15	Receipts from Delinquent Taxes	-23.79%	(\$62,443.18)	\$262,443.18	\$200,000.00	\$200,000.00							
	<b><i>Amount to be raised by taxation</i></b>												
07	Local Tax for Municipal Purposes	-0.29%	(\$23,577.38)	\$8,162,569.77	\$8,138,992.39	\$8,138,992.39							
07	Minimum Library Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
54	Open Space Levy Tax	-0.35%	(\$1,666.16)	\$474,073.51	\$472,407.35		\$472,407.35						
56	Arts and Cultural Levy Tax	#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00							
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-4.93%	(\$708,345.42)	\$14,381,952.85	\$13,673,607.43	\$12,863,418.00	\$810,189.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

**USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)**

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public & Private Offsets	Open Space Budget	Arts and Culture Trust Fund	Utility	Utility	Utility	Utility	Utility
20	General Government		28.39%	\$341,062.88	\$1,201,296.55	\$1,542,359.43	\$737,670.00		\$804,689.43						
21	Land-Use Administration		94.03%	\$10,250.00	\$10,901.00	\$21,151.00	\$21,151.00								
22	Uniform Construction Code		-25.95%	(\$59,500.00)	\$229,250.00	\$169,750.00	\$169,750.00								
23	Insurance		13.02%	\$171,852.00	\$1,320,176.31	\$1,492,028.31	\$1,492,028.31								
25	Public Safety		-0.25%	(\$11,729.96)	\$4,669,376.79	\$4,657,646.83	\$4,656,239.00	\$1,407.83							
26	Public Works		9.96%	\$128,464.54	\$1,290,435.46	\$1,418,900.00	\$1,418,900.00	\$0.00							
27	Health and Human Services		0.00%	\$0.00	\$15,400.00	\$15,400.00	\$13,000.00	\$2,400.00							
28	Parks and Recreation		#DIV/0!	\$0.00		\$0.00									
29	Education (including Library)		#DIV/0!	\$0.00		\$0.00									
30	Unclassified		0.00%	\$0.00	\$3,001.00	\$3,001.00	\$3,001.00								
31	Utilities and Bulk Purchases		-0.71%	(\$2,500.00)	\$352,000.00	\$349,500.00	\$349,500.00								
32	Landfill / Solid Waste Disposal		-0.51%	(\$1,906.86)	\$374,184.94	\$372,278.08	\$336,000.00	\$36,278.08							
35	Contingency		#DIV/0!	\$0.00		\$0.00									
36	Statutory Expenditures		4.40%	\$73,153.52	\$1,661,511.45	\$1,734,664.97	\$1,734,664.97								
37	Judgements		#DIV/0!	\$0.00	\$0.00	\$0.00	\$0.00								
42	Shared Services		12.50%	\$37,294.96	\$298,307.74	\$335,602.70	\$335,602.70								
43	Court and Public Defender		34.48%	\$95,600.00	\$277,300.00	\$372,900.00	\$372,900.00	\$0.00							
44	Capital		-84.71%	(\$423,784.84)	\$500,284.84	\$76,500.00	\$76,500.00		\$0.00						
45	Debt		-34.72%	(\$311,417.95)	\$897,017.95	\$585,600.00	\$580,100.00		\$5,500.00						
46	Deferred Charges		-26.70%	(\$14,933.00)	\$55,933.00	\$41,000.00	\$41,000.00								
48	Debt - Type 1 School District		#DIV/0!	\$0.00		\$0.00									
50	Reserve for Uncollected Taxes		-2.92%	(\$14,592.77)	\$499,917.88	\$485,325.11	\$485,325.11								
55	Surplus General Budget		#DIV/0!	\$0.00		\$0.00									
	<b>Total</b>	0.00	0.00	0.13%	\$17,312.52	\$13,656,294.91	\$13,673,607.43	\$12,823,332.09	\$40,085.91	\$810,189.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00



**ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA**

<b>Property Tax Assessments - Taxable Properties (October 1, 2021 Value)</b>			
	# of Parcels	Assessed Value	% of Total
1 Vacant Land	102	\$25,557,400.00	2.15%
2 Residential	3,155	\$768,105,500.00	64.49%
3A/3B Farm	60	\$5,400,300.00	0.45%
4A Commercial	120	\$187,649,000.00	15.76%
4B Industrial	24	\$202,494,800.00	17.00%
4C Apartments	0	\$0.00	0.00%
5A/5B Railroad	0	\$0.00	0.00%
6A/6B Business Personal Property	1	\$1,811,384.00	0.15%
<b>Total</b>	<b>3,462</b>	<b>\$1,191,018,384.00</b>	<b>100.00%</b>

  

Average Ratio (%), Assessed to True Value	94.00%
Equalized Valuation, Taxable Properties	\$1,267,040,834.04

  

Total # of property tax appeals filed in 2021	County Tax Board	12.00
	State Tax Court	17.00
Number of 2021 County Tax Board decisions appealed to Tax Court		5.00
Number of pending property tax appeals in State Tax Court		20.00

  

Amount paid out by municipality for tax appeals in 2021	\$18,191.69
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<b>Property Tax Assessments - Exempt Properties (October 1, 2021 Value)</b>			
	# of Parcels	Assessed Value	% of Total
15A Public Schools	5	\$67,654,800.00	26.36%
15B Other Schools	1	\$5,606,900.00	2.18%
15C Public Property	65	\$92,199,400.00	35.92%
15D Church and Charities	23	\$31,013,600.00	12.08%
15E Cemeteries & Graveyards	3	\$497,700.00	0.19%
15F Other Exempt	71	\$59,710,072.00	23.26%
<b>Total</b>	<b>168</b>	<b>\$256,682,472.00</b>	<b>100.00%</b>

  

Percentage of Exempt vs. Non-Exempt Properties 21.55%

<b>Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements</b>				
	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2021 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
<b>Total 5 Yr Exemptions/Abatements</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**USER FRIENDLY BUDGET SECTION  
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	22,607.00	\$21,000.00				\$1,607.00
Supervisory Staff (Department Heads & Managers)	4.00	1.00	638,974.00	\$449,583.00	\$12,000.00	\$71,843.00	\$70,000.00	\$35,558.00
Police Officers (Including Superior Officers)	25.00	1.00	3,878,350.00	\$2,389,010.00	\$133,250.00	\$811,786.00	\$350,000.00	\$194,304.00
Fire Fighters (Including Superior Officers)	20.00	26.00	3,109,181.00	\$1,863,489.00	\$133,250.00	\$633,214.00	\$312,500.00	\$166,728.00
All Other Union Employees not listed above	16.00	0.00	1,346,065.40	\$924,075.00	\$19,000.00	\$147,667.00	\$176,576.40	\$78,747.00
All Other Non-Union Employees not listed above	0.00	5.00	243,788.00	\$225,000.00	\$0.00	\$0.00	\$0.00	\$18,788.00
<b>Totals</b>	<b>65.00</b>	<b>38.00</b>	<b>9,238,965.40</b>	<b>\$5,872,157.00</b>	<b>\$297,500.00</b>	<b>\$1,664,510.00</b>	<b>\$909,076.40</b>	<b>\$495,732.00</b>

Is the Local Government required to comply with N.J.S.A. 11A **(Civil Service)**? - YES or NO

**NO**

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

**USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS**

	<b>Current Year # of Covered Members (Medical &amp; Rx)</b>	<b>Current Year Annual Cost Estimate per Employee</b>	<b>Total Current Year Cost</b>	<b>Prior Year # of Covered Members (Medical &amp; Rx)</b>	<b>Prior Year Annual Cost per Employee (Average)</b>	<b>Total Prior Year Cost</b>
<b><u>Active Employees - Health Benefits - Annual Cost</u></b>						
Single Coverage	16.00	\$9,869.16	\$157,906.56	17.00	\$12,507.16	\$212,621.72
Parent & Child	2.00	\$19,976.22	\$39,952.44	6.00	\$21,132.96	\$126,797.76
Employee & Spouse (or Partner)	5.00	\$17,079.02	\$85,395.10	7.00	\$26,024.57	\$182,171.99
Family	23.00	\$39,615.50	\$911,156.50	18.00	\$33,771.89	\$607,894.02
Employee Cost Sharing Contribution (enter as negative - )			(\$285,334.20)			(\$288,156.49)
<b>Subtotal</b>	<b>46.00</b>		<b>\$909,076.40</b>	<b>48.00</b>		<b>\$841,329.00</b>
<b><u>Elected Officials - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b><u>Retirees - Health Benefits - Annual Cost</u></b>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative - )						
<b>Subtotal</b>	<b>0.00</b>		<b>\$0.00</b>	<b>0.00</b>		<b>\$0.00</b>
<b>GRAND TOTAL</b>	<b>46.00</b>		<b>\$909,076.40</b>	<b>48.00</b>		<b>\$841,329.00</b>

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

**Is medical coverage provided by the SHBP (Yes or No)?**

<b>YES</b>
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**Is prescription drug coverage provided by the SHBP (Yes or No)?**

<b>NO</b>
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**USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT**

	Gross	Deductions	Net				
	Debt		Debt	Current Year	2023	2024	All Additional Future
				Budget	Budget	Budget	Years' Budgets
Local School Debt	\$23,648,607.00	\$23,648,607.00	\$0.00				
Regional School Debt	\$7,868,856.48	\$7,868,856.48	\$0.00				
<u>Utility Fund Debt</u>							
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized (BNI)	\$1,006,085.33	\$0.33	\$1,006,085.00				
Notes Outstanding	\$3,405,655.00	\$434,514.00	\$2,971,141.00				
Bonds Outstanding	\$1,585,000.00		\$1,585,000.00				
Loans and Other Debt			\$0.00				
<b>Total (Current Year)</b>	<b>\$37,514,203.81</b>	<b>\$31,951,977.81</b>	<b>\$5,562,226.00</b>				
Population (2010 census)	8,813						
Per Capita Gross Debt	\$4,256.69						
Per Capita Net Debt	\$631.14						
3 Year Average Property Valuation		\$1,234,296,918.67					
Net Debt as % of 3 Year Average Property Valuation		0.45%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest	\$42,700.00						
Bonds - Principal	\$515,000.00	\$530,000.00	\$540,000.00				
Bonds - Interest	\$27,900.00	\$17,106.25	\$5,737.50				
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
<b>Total</b>	<b>\$585,600.00</b>	<b>\$547,106.25</b>	<b>\$545,737.50</b>				<b>\$0.00</b>
Total Principal	\$515,000.00	\$530,000.00	\$540,000.00				\$0.00
Total Interest	\$70,600.00	\$17,106.25	\$5,737.50				\$0.00
% of Total Current Year Budget	4.28%						
<b>Description</b>	<b>Debt Not Listed Above</b>						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<b>Bond Rating</b>	<b>Moody's</b>	<b>Standard &amp; Poors</b>	<b>Fitch</b>				
Rating	Aa3						
Year of Last Rating	2015						
<b>Mark "X" if Municipality has no bond rating</b>							







**USER FRIENDLY BUDGET SECTION - Notes**

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